



AmeriCorps Staff Development Series

July 26, 2018

Financial Grants Management



Welcome!

Financial Grants Management



***We'll get started in just
a couple of minutes.***

***Please be sure to
access the Audio link in
Adobe Connect.***

Technology Check

- Check the Connect Web Links to access today's PPT and training evaluation.
- Today's presentation is being recorded, and it will be posted on the Knowledge Network in early August:
www.nationalservice.gov/resources/americorps
- We will use the Chat box throughout today's presentation. Let's test the Chat feature; please type a short greeting to your colleagues now.

Purpose of the Staff Development Webinars

- In general, the 2018 AmeriCorps Staff Development Series is designed to build knowledge in core program and grant management areas to support strong service across the network.
- The webinars are intended to give commission and program staff a break from the day-to-day demands of grant management and focus on broader, longer-term issues.

AmeriCorps Staff Development Series

The 2018 webinar series includes:

- Continuity Planning
 - How to Review Data Collection Plans
- Orientations for New Commission and Program Staff
- ***Financial Grants Management – Building a Strong Foundation***
 - Criminal History Checks – Advanced Topics
 - AmeriCorps Member Orientation and Training
- Member and Site Monitoring and Reporting Requirements
 - Submitting Grantee Progress Reports
 - Data Quality Monitoring

Today's Target Audience

- State Service Commission, national/multi-state program, and tribal program staff who are new to their jobs and/or directly involved in managing the financial requirements of the AmeriCorps program or state commission CNCS grants.

Today's Agenda



- Building Frameworks for Support
 - Notice of Grant Award
 - Terms and Conditions
 - Federal Regulations
 - Accounting System Review
- Preserving Foundations with Best Practices
 - Policies and Procedures
 - Budget-to-Actual Reviews
 - Segregation of Grant-related Duties
- Documentation
- Q&A
- Resources and Wrap-up

CNCS - Office of Grants Management

THEA E. BECTON

- ◆ Grants Officer since 2015
 - ◆ Previously, Assistant Program Director with AmeriCorps NCCC
- ◆ Commitment to lifelong learning and service as the instrument of change.
- ◆ Loves puppies!



CNCS - Office of Grants Management

TRACEY SEABOLT



- ◆ Grants Officer since 2012
- ◆ Joined CNCS staff in 2006
 - ◆ Learn and Serve America
 - ◆ DC and MD/DE Program Offices
 - ◆ Office of Grants Management
- ◆ Program and grants management experience in nonprofit and public sectors
- ◆ Also loves puppies (and kittens)



Financial Grants Management

Building and Sustaining a Strong Foundation





BUILD YOUR EMPIRE ON THE FIRM FOUNDATION OF THE FUNDAMENTALS

LOU HOLTZ

Building Frameworks for Support



Notice of Grant Award

Grantee

Award Information

Agreement No.: [REDACTED]
 Amendment No.: 0
 CFDA No.: 94.006

Award Description

This award funds the approved 2015-16 Amendment. The start date of the member enrollment period. Your monitor your regulatory and budgetary match.

Purpose

The purpose of this award is to assist the grantee in implementing the Community Service Act of 1990, as amended.

Funding Information

| Year 1 | Previously Awarded This Year | This Amendment |
|---|------------------------------|----------------|
| Total Obligated by CNCS | \$0 | \$272,000 |
| Grantee's Unobligated Balance (Carryover) | \$0 | \$0 |
| Total Available | \$0 | \$272,000 |

Cumulative Funding for Project Period

Total Awarded in Previous Amendments: \$0
 Total CNCS Funds Awarded to Date: \$272,000

| | | | |
|---|-----|-----------|-----------|
| Total Obligated by CNCS | \$0 | \$272,000 | \$272,000 |
| Grantee's Unobligated Balance (Carryover) | \$0 | \$0 | \$0 |
| Total Available | \$0 | \$272,000 | \$272,000 |

Cumulative Funding for Project Period

Total Awarded in Previous Amendments: \$0
 Total CNCS Funds Awarded to Date: \$272,000

| | | |
|-----------------------------------|----|---|
| Full Time (1700 hours) | 20 | 0 |
| 1-Year Half Time (900 hours) | 0 | 0 |
| 2-Year Half Time (1st Year) | 0 | 0 |
| 2-Year Half Time (2nd Year) | 0 | 0 |
| Reduced Half Time (675 hours) | 0 | 0 |
| Quarter Time (450 hours) | 0 | 0 |
| Minimum Time (300 hours) | 0 | 0 |
| Member Service Years (MSY Awards) | 20 | |

Funding Source and Amount

2015--OPE1-F11-OPO-23000-4101 \$272,000.00

Special Conditions

The grantee must submit the following items by 08/01/2015 to the CNCS Program Officer for review before members will be allowed to start: sample position descriptions, member service agreement, member timesheet, criminal history check procedures, and host site memo of agreement.

Terms of Acceptance: By accepting funds under this grant, recipient agrees to comply with General Terms and Conditions found at <https://egrants.cns.gov/termsandconditions/GeneralTermsAndConditions20150403.pdf>, and the Program Terms and Conditions found at <https://egrants.cns.gov/termsandconditions/Revised2015FinalAmeriCorpsTandC20160509.pdf>. Recipient also agrees to comply with assurances and certifications made in the grant application, and applicable federal statutes, regulations and guidelines. Recipient agrees to administer the grant in accordance with the approved grant application, budgets, supporting documents, and all other representations made in support of the approved grant application.

Terms and Conditions



2018 Terms and Conditions for AMERICORPS STATE and NATIONAL GRANTS

These Corporation for Specific Terms and Conditions on the recipient.

Grant Program Conditions, are binding



| | | |
|-------|-----------------|----|
| I. | Changes from t | 2 |
| II. | Definitions | 2 |
| III. | Affiliation | 4 |
| IV. | Member Recruit | 5 |
| V. | Supervision and | 7 |
| VI. | Changes in Mem | 10 |
| VII. | Release from Pa | 12 |
| VIII. | Living Allowan | 13 |

Federal Regulations



Accounting System Review

Efficient financial management system

- ◆ Grant vs. non-grant related expenses
- ◆ CNCS vs. grantee share
- ◆ Costs by program year
- ◆ Budget categories
- ◆ Direct and indirect costs
- ◆ All grant-related costs must have clear documentation.

Acme, Inc.
acme-inc@example.com

Account Information
Adam Feber
Adam's Widgets
adam+test100@charity.com
3049264768

Shipping Address
3916 Grande Blvd
Jacksonville Beach, FL 32250
US

Billing Address
3916 Grande Blvd
Jacksonville Beach, FL 32250



Make one copy of this form (Original)

Donor or Company Name: _____

Company Contact (if applicable): _____

Telephone #: (____) _____

Address: _____

City: _____

Estimated Value (a) _____

Description of Donation: _____

Department: _____

Received by: _____

Authorized by: _____

The _____

Tax ID number: _____

Employee Monthly Timesheet

Employee Name: _____ SIN: _____

Department: _____ Student No.: _____

Brief Description of Work Performance: _____ Supervisor's T: _____

Cost Centre: _____

C.O. FILE DEPT. CLOCK NUMBER
ABC 123456 12345 001379

Your Company
789 Company St.
Company City 66666-1111

Taxable Marital Status: Married
Exemptions/Allowances:
Federal: 3 \$25 Additional Tax
State: 2
Local: 2

| Actual Hours Work | | |
|-------------------|-----|-----|
| Time | Sun | Mon |
| Time In | | |
| Time Out | | |
| SubTotal | | |
| Time In | | |
| Time Out | | |
| SubTotal | | |

| Earnings | rate | hours | this period | year to date |
|------------------|----------|-------|-------------|---------------|
| Regular | 25.00 | 40.00 | 306.75 | 1,000.00 |
| Overtime | 37.50/hr | 0.00 | 0.00 | 0.00 |
| Holiday | | | | 478.50 |
| Vacation | | | | 845.22 |
| Bonus | | | | 20.00 |
| Float | | | | 544.54 |
| | | | | 1,000.00 |
| Gross Pay | | | | \$1.00 |

| Deductions | Statutory | year to date |
|--------------------------|-----------|---------------|
| Federal Income Tax | | 193.65 |
| Social Security Tax | - 296.65 | 68.20 |
| Medicare Tax | - 15.95 | 15.95 |
| Anytown State Income Tax | - 48.96 | 68.96 |
| Anytown Local Tax | - 88.88 | 18.88 |
| Other: | | |
| 401(k) | | |
| FSA | | |
| Commuter Trip | - 10.00* | 1.00 |
| Net Pay | | 583.24 |

* Excluded from federal taxable wages
Your federal wages this period are 583.24

Payroll check number: 001379
Pay date: 01/04/2014

327283

VOID VOID VOID

Authorized Sign

Preserving Foundations with Best Practices



Policies and Procedures

“What to do”

“How to do it”

- ◆ Implemented
- ◆ Documented
- ◆ Current
- ◆ Comprehensive
- ◆ Inclusive

Budget to Actual Reviews

| | Budget | | | Year to Date Expenses | | | Balance | | |
|--|--------------|--------------|--------------|-----------------------|-------------|-------------|--------------|---------------|--------------|
| | CNCS | Grantee | Total | CNCS | Grantee | Total | CNCS | Grantee | Total |
| SECTION I. Program Operating Costs | | | | | | | | | |
| A. Personnel Expenses | \$100,000.00 | \$ 46,000.00 | \$146,000.00 | \$ 55,000.00 | \$22,847.00 | \$77,847.00 | \$ 45,000.00 | #REF! | \$68,153.00 |
| B. Personnel Fringe Benefits | \$ 28,756.00 | \$ 12,555.00 | \$ 41,311.00 | \$ 13,666.00 | 6889 | \$20,555.00 | \$ 15,090.00 | \$(10,292.00) | \$20,756.00 |
| C. Travel | | | | | | | | | |
| Staff Travel | \$ 3,000.00 | \$ 3,000.00 | \$ 6,000.00 | \$ 1,895.00 | \$ 80.00 | \$ 1,975.00 | \$ 1,105.00 | \$ 2,920.00 | \$ 4,025.00 |
| Member Travel | \$ 2,370.00 | \$ 1,000.00 | \$ 3,370.00 | \$ 3,000.00 | \$ 2,000.00 | \$ 5,000.00 | \$ (630.00) | \$ (1,000.00) | \$(1,630.00) |
| C. Travel Subtotal: | \$ 5,370.00 | \$ 4,000.00 | \$ 9,370.00 | \$ 4,895.00 | \$ 2,080.00 | \$ 6,975.00 | \$ 475.00 | \$ 1,920.00 | \$ 2,395.00 |
| D. Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| E. Supplies | \$ 466.00 | \$ 1,122.00 | \$ 1,588.00 | \$ 588.00 | \$ 221.00 | \$ 809.00 | \$ (122.00) | \$ 901.00 | \$ 779.00 |
| F. Contractual And Consultant Services | \$ 3,500.00 | \$ 8,000.00 | \$ 11,500.00 | \$ 4,000.00 | \$ 5,000.00 | \$ 9,000.00 | \$ (500.00) | \$ 3,000.00 | \$ 2,500.00 |
| G. Training | | | | | | | | | |
| Staff Training | \$ 300.00 | \$ 500.00 | \$ 800.00 | \$ 555.00 | \$ 899.00 | \$ 1,454.00 | \$ (255.00) | \$ (399.00) | \$ (654.00) |
| Member Training | \$ 577.00 | \$ 1,000.00 | \$ 1,577.00 | \$ 1,312.00 | \$ 1,441.00 | \$ 2,753.00 | \$ (735.00) | \$ (441.00) | \$(1,176.00) |
| G. Training Subtotal: | \$ 877.00 | \$ 1,500.00 | \$ 2,377.00 | \$ 1,867.00 | \$ 2,340.00 | \$ 4,207.00 | \$ (990.00) | \$ (840.00) | \$(1,830.00) |
| H. Evaluation | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ 5,000.00 | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ 5,000.00 |
| I. Other Program Operating Costs | \$ 3,755.00 | \$ 2,198.00 | \$ 5,953.00 | \$ 1,500.00 | \$ 987.00 | \$ 2,487.00 | \$ 2,255.00 | \$ 1,211.00 | \$ 3,466.00 |

Segregation of Grant-related Duties

| | Executive Director | Financial Officer | Finance Clerk | Admin Staff | Commissioner/ Board member |
|--|--------------------|-------------------|---------------|-------------|----------------------------|
| Cash Management | | | | | |
| • Receives Cash | | | | * | |
| • Posts Receipts | | | * | | |
| • Deposits Receipts | | * | | | |
| Bookkeeping | | | | | |
| • Reconciles Bank Statements | | | | * | |
| • Maintains General Ledger | | * | * | | |
| Disbursements and Purchase Orders | | | | | |
| • Approves Purchase Orders. | | * | | | |
| • Verifies Receipts of Goods/Services | | | * | | |
| • Prepares Requests for Funds | | | * | | |
| • Authorizes Disbursements | * | | | | |
| • Prepares Checks | | | * | | |
| • Signs Checks (co-signature >\$_____) | * | * | | | * |
| • Signs Checks - Machine | * | * | | | |
| • Custodian/Check Signing Device | | * | | | |
| • Custodian of Blank Checks | | | * | | |
| • Compares Check with Voucher | | | * | | |
| • Distributes Checks | | | | * | |
| • Posts Disbursements | | | * | | |
| • Computes Cost Allocation | | * | * | | |
| Financial Reporting | | | | | |
| • Tracks Match Contributions | | * | | | |
| • Prepares Financial Reports | | * | | | |
| • Approves Financial Reports | * | | | | |
| • Prepares Annual Audit: A-133, other | | * | | | |
| • Resolves Audit Findings | | * | | | |

What – and why - do we document?

Everything!

- ◆ To track incoming information
- ◆ To review information
- ◆ To provide historical evidence
- ◆ To provide evidence of accomplishments
- ◆ To prepare for an audit
- ◆ Because, if it's not documented...

it didn't happen.

Documentation



Physical information:

- ◆ Hard copy
- ◆ Soft copy

Source:

- ◆ Within organization
- ◆ External sources

Supports grant-related values, costs, or performance criteria

Documentation of Staff Time

Payroll Ending Date: 6/6/2015

Job Title: Restoration Technician II

| Week One | Date: | 5/24/2015 | 5/25/2015 | 5/26/2015 | 5/27/2015 | 5/28/2015 | 5/29/2015 | 5/30/2015 | WEEK TOTAL | | | | | | | |
|----------------|------------|-----------|-----------|----------------|-----------|------------|-----------|------------|------------|------------|---------|------------|---------|-------|---------|-------|
| | | SUN | | MON Exempt (H) | | TUE Exempt | | WED Exempt | | THU Exempt | | FRI Exempt | | SAT | | |
| | Chargeline | Regular | Other | Regular | Other | Regular | Other | Regular | | Other | Regular | Other | Regular | Other | Regular | Other |
| 410.2960 | | | | | | | | | | | | | | | | 0.00 |
| 824.2960 | | | | 8 | | | | | | 3 | | 8 | | | | 19.00 |
| 838.2960 | | | | | | | | | | | | | | | | 0.00 |
| 844.2055 | | | | | 8 | | 8 | | | 5 | | | | | | 21.00 |
| TOTALS: | | 0 | 0 | 0 | 8 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 0 | 0 | 40.00 |

| Week Two | Date: | 5/31/2015 | 6/1/2015 | 6/2/2015 | 6/3/2015 | 6/4/2015 | 6/5/2015 | 6/6/2015 | WEEK TOTAL | | | | | | | |
|----------------|------------|-----------|----------|------------|----------|------------|----------|------------|------------|------------|---------|------------|---------|-------|---------|-------|
| | | SUN | | MON Exempt | | TUE Exempt | | WED Exempt | | THU Exempt | | FRI Exempt | | SAT | | |
| | Chargeline | Regular | Other | Regular | Other | Regular | Other | Regular | | Other | Regular | Other | Regular | Other | Regular | Other |
| 410.2960 | | | | 8 | | 4 | | | | 8 | | | | | | 20.00 |
| 824.2960 | | | | | | | | | 8 | | | 8 | | | | 16.00 |
| 838.2960 | | | | | | 4 | | | | | | | | | | 4.00 |
| 844.2055 | | | | | | | | | | | | | | | | 0.00 |
| TOTALS: | | 0 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 8 | 0 | 0 | 0 | 40.00 |

| Chargeline: | Exempt Hourly | | | | | | | Other Rates: | Total: |
|----------------------|---------------|----------|----------|---------------------|----------|-----------|----------|--------------|--------|
| | Regular: | Annual: | Sick: | Holiday & Floating: | Funeral: | Overtime: | | | |
| 410.2960 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 20.00 | |
| 824.2960 | 27 | 0 | 0 | 8 | 0 | 0 | 0 | 35.00 | |
| 838.2960 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4.00 | |
| 844.2055 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 21.00 | |
| Exempt Total: | 72 | 0 | 0 | 8 | 0 | 0 | 0 | 80.00 | |
| GRAND TOTAL: | 72 | 0 | 0 | 8 | 0 | 0 | 0 | 80.00 | |

Ch. Phai

6/3/15

Employee's Signature

Date

(The employee certifies that he/she has worked the stated number of hours by program)

[Signature]

6/3/15

Supervisor's Signature

Date

(Will not be processed without signature)

Criminal History Checks Basics



No/Episodic Access

- NSOPW
- FBI or State

Recurring Access

- NSOPW
- FBI
- State



www.nationalservice.gov/resources/criminal-history-check

Key Elements of Financial Reporting

FEDERAL FINANCIAL REPORT

(Follow form instructions)

| | | | | | |
|---|---------|---|---|--|-------------|
| 1. Federal Agency and Organizational Element to Which Report is Submitted | | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) | | Page 1 | of pages |
| 3. Recipient Organization (Name and complete address including Zip code) | | | | | |
| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) | 6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final | 7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual | |
| 8. Reporting Period (From: (Month, Day, Year) To: (Month, Day, Year)) | | 9. Reporting Period End Date (Month, Day, Year) | | | |
| 10. Transactions | | | | | Cumulative |
| <i>(Use lines a-c for single or multiple grant reporting)</i> | | | | | |
| Federal Cash (To report multiple grants, also use FFR Attachment): | | | | | |
| a. Cash Receipts | | | | | |
| b. Cash Disbursements | | | | | |
| c. Cash on Hand (line a minus b) | | | | | |
| <i>(Use lines d-o for single grant reporting)</i> | | | | | |
| Federal Expenditures and Unobligated Balance: | | | | | |
| d. Total Federal share (sum of lines e and f) | | | | | |
| e. Federal share of obligations | | | | | |
| f. Federal share of unliquidated obligations | | | | | |
| g. Total Federal share (sum of lines e and f) | | | | | |
| h. Unobligated share of Federal funds (line d minus g) | | | | | |
| Recipient Share: | | | | | |
| i. Total recipient share required | | | | | |
| j. Recipient share of expenditures | | | | | |
| k. Unobligated recipient share (line i minus j) | | | | | |
| Program Income: | | | | | |
| l. Total Federal program income earned | | | | | |
| m. Program income expended in accordance with the deduction alternative | | | | | |
| n. Program income expended in accordance with the addition alternative | | | | | |

- ◆ Prepare with information from the organization's accounting system
- ◆ Review and reconcile to ensure accuracy
- ◆ Have proper documentation
- ◆ Submit reports on time

Challenges may crumble the foundation...



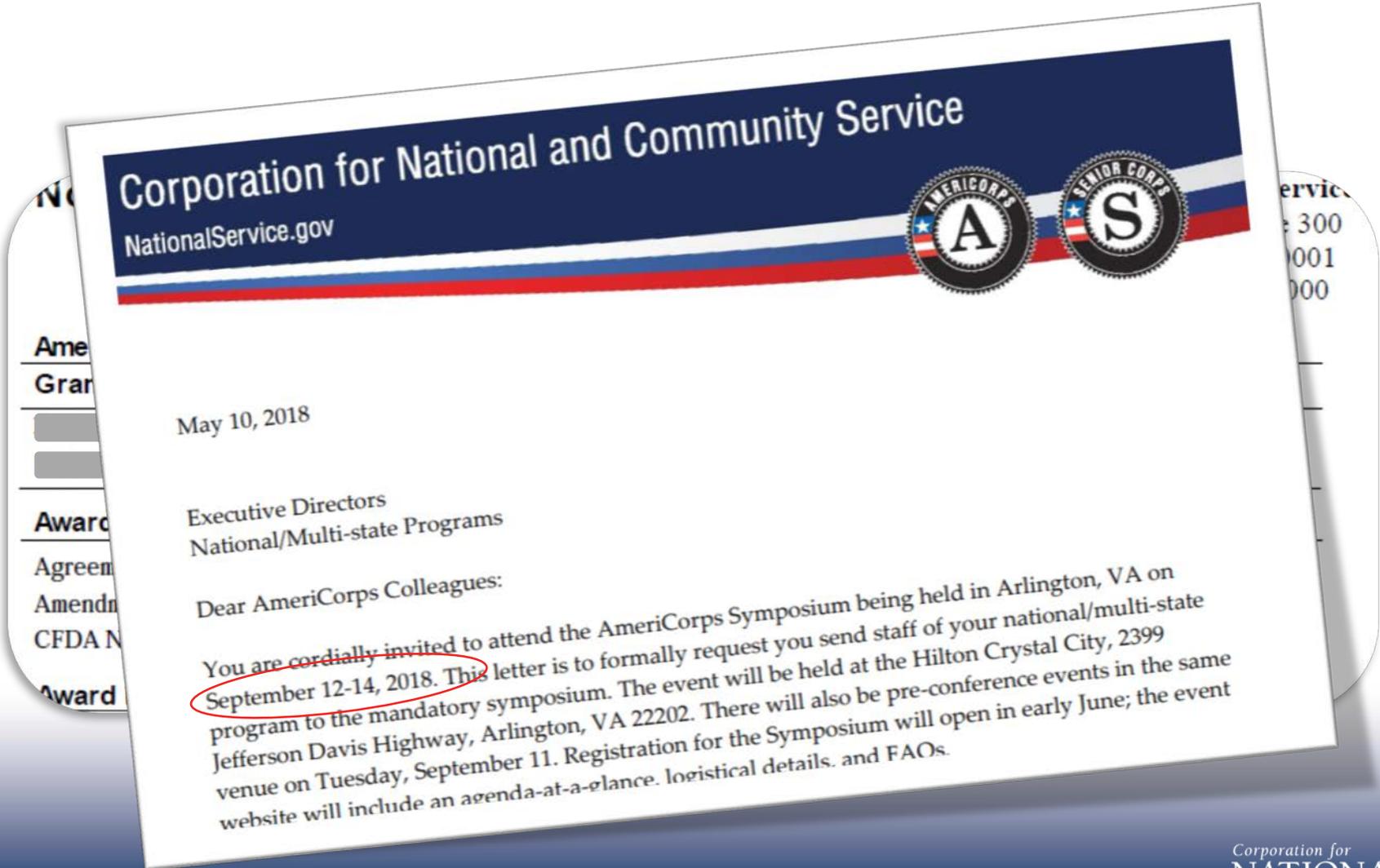
Inadequate Policies



Policy 5.4 - Preparing Federal Financial Reports (FFRs)

- FFRs will be completed as required by the funder.
- The Finance Director will prepare all FFRs in eGrants and the PMS, in accordance with the grant terms and conditions. **Good**
- **Better.** Officer will prepare all FFRs on a quarterly/semi-annual basis, in accordance with the grant terms and conditions. All reports and supportive documentation will be reviewed by the Finance Director before submission. **Best!**

Unallowable Costs



Corporation for National and Community Service

NationalService.gov



May 10, 2018

Executive Directors
National/Multi-state Programs

Dear AmeriCorps Colleagues:

You are cordially invited to attend the AmeriCorps Symposium being held in Arlington, VA on September 12-14, 2018. This letter is to formally request you send staff of your national/multi-state program to the mandatory symposium. The event will be held at the Hilton Crystal City, 2399 Jefferson Davis Highway, Arlington, VA 22202. There will also be pre-conference events in the same venue on Tuesday, September 11. Registration for the Symposium will open in early June; the event website will include an agenda-at-a-glance, logistical details, and FAQs.

Criminal History Checks Noncompliance

AmeriCorps Member Service Agreement 2018-2019 Program Year

I. PURPOSE

It is the purpose of this agreement to delineate the terms, conditions, and rules of membership regarding the participation of **James Buffett** (hereafter referred to as the "member") in the The Coral Reef AmeriCorps Program (hereinafter referred to as the "Program").

II. MINIMUM QUALIFICATIONS

The member certifies that he/she is a United States national, or a lawful permanent resident, at least 17 years of age (or at least 16 years of age if the member is an out-of-school youth and a participant in a youth corps defined under the National and Community Youth Act of 1990, as amended). By signing this contract the member will also certify, under penalty of law, that she/he has a high school diploma or equivalency certificate or agrees to obtain one before using the education award.

III. TERMS OF SERVICE

- A. The member's term of service begins on **July 23, 2018** and ends on **July 22, 2019**.

National Sex Offender Search Results

0 records from a national search including all states, territories and Indian Country for First Name like *James*, Last Name like *Buffett*

Search performed 7/24/2018 12:14 AM EST

Challenges may crumble the foundation...





And so rock bottom became the
solid foundation on which I rebuilt
my life.

— *J. K. Rowling* —

What questions do you have?



Wrap-up for Today

- Please share feedback on today's webinar:

<https://www.surveymonkey.com/r/FinManJul26>

- The recording of today's presentation will be posted on the Knowledge Network in early August:

www.nationalservice.gov/resources/americorps

Next Staff Development Webinar

- Next AmeriCorps Staff Development Webinar:

August 9, 3:00 – 4:30 pm Eastern

Topic:

AmeriCorps Member Orientation and Training

Thank you!

